

South Ogden City
CITY

2006 - 2007
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of South Ogden City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated June 19, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 06, 2006 for all budgetary funds.

Signed: Steve L. Deen
(Budget Officer)

Subscribed and sworn to this _____ day

of _____, 20____.

(Notary Public)

SOUTH OGDEN CITY

Governmental Unit

2006-2007

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	1,706,171	1,719,107	1,700,000
3120	Prior Years' Taxes - Delinquent	63,688	59,075	60,000
3130	General Sales & Use Taxes	1,999,796	2,254,779	2,220,080
3140	Franchise Taxes	335,854	317,792	338,500
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	255,026	208,691	229,000
3190	Penalties & Interest on Delinquent Taxes			
	Municipal Energy Tax	626,560	745,931	618,500
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	126,228	130,237	110,000
3220	Non-business Licenses & Permits	1,664	120	1,100
3221	Building, Structures, & Equipment	220,917	227,973	200,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	9,879	15,906	11,500
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	7,274	0	0
3311	General Governemnt	12,500	12,500	12,500
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	86,923	58,384	14,300
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	490,786	465,266	450,000
3358	Liquor Fund Allotment	14,880	19,749	19,500
3370	Grants from Local Units:			

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government	50,763	60,930	54,250
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	3,576	13,566	10,200
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	115,867	99,731	122,000
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	15,562	12,316	8,500
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	2,250	3,275	3,000
3480	Cemeteries			
3490	Misc. Services: Police Reports/Fingerprints	7,919	7,928	8,000
3500	FINES AND FORFEITURES			
3510	Fines	700,565	888,283	850,000
3520	Forfeitures			
	Non-court fines	21,497	20,809	31,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	92,531	192,874	155,000
3620	Rents & Concessions	24,154	32,745	42,600
3640	Sale of Fixed Assets - Compensation for Loss	35,396	29,971	30,000
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	SOBA	0	345	200
	Donations	17,532	12,627	6,000
	Other Misc.	41,523	76,572	26,200

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer in from Water Fund	106,358	0	0
3820	Transfer in from Sanitary Sewer Fund	132,986	0	0
	Transfer in from Storm Sewer Fund	98,324	0	0
	Transfer in from Garbage Fund	40,724	0	0
	Transfer in from Ambulance Fund	20,000	0	0
	Transfer in from Cap. Imprvmnt. Fund	243,900	0	0
	Charge for service - Water fund	0	116,640	116,640
	Charge for service - Sewer fund	0	152,640	160,272
	Charge for service - Storm Drain fund	0	119,000	124,950
	Charge for service - Garbage fund	0	66,000	74,580
	Charge for service - Ambulance fund	0	53,527	56,203
	Charge for service - RDA	0	50,000	10,000
3830	Contribution from:Enterprise Funds			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.	0	20,000	100,000
3890	Beg. General Fund Bal. to be Approp.	0	0	0
	TOTAL REVENUES	7,729,573	8,265,289	7,974,575

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	135,882	134,292	140,446
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	0	372,903	356,180
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	434,052	458,497	504,400
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	214,751	59,501	90,195
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	303,057	417,299	456,941
4160	General Governmental Buildings	33,297	137,148	131,592
4170	Elections	0	6,638	0
4180	Planning & Zoning	33,462	36,276	35,255
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			3,215,708
4210	Police Department	2,142,048	2,158,474	
4220	Fire Department	1,048,975	980,024	0
4230	Corrections (Jail)			
4240	Protective Inspection	77,048	84,600	89,090
4250	Other Protective - Traffic			124,831
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways / Streets	361,769	342,005	363,045
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	683,512	683,201	648,725
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	439,442	443,481	494,198
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to Cap. Imprvmnts - General Fund	550,000	0	100,000
	Transfer to Cap. Imprvmnts - Class 'c'	650,000	420,000	490,000
4820	Transfer to Storm Sewer Cap. Proj. Fund	0	0	0
	Transfer to Government Immunity Fund	0	0	0
	Transfer to Debt Service Fund	772,785	713,595	708,969
	Transfer to City Hall Cap. Proj. Fund	0	0	0
	Transfer to South Ogden Days Fund	20,000	25,000	25,000
	Transfer to RDA Fund	457,291	0	0
	Transfer to MBA Fund	0	0	0

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Approp. Increase in Fund Balance	(\$627,798)	792,355	0
	TOTAL EXPENDITURES	7,729,573	8,265,289	7,974,575

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

CAPITAL PROJECTS FUND-GENERAL GOVERNMENT

FORM 4

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest - General projects	22,347	22,310	10,000
	Transfer in from General Fund	550,000	0	100,000
	Transfer in - Class 'c' Monies	650,000	420,000	490,000
	Transfer in from Park Impact Fee Fund	180,000	8,333	0
	Impact Fees - Park	162,837	102,526	95,000
	Interest - Park Impact Fees	1,178	2,243	0
	Impact Fees - Traffic	74,681	95,319	90,000
	Interest - Traffic Impact Fees	2,945	5,608	0
	Grant Income	121,641	100,000	200,000
	TOTAL REVENUE	1,765,629	756,339	985,000
	Beginning Fund Balance	1,700,618	2,169,479	2,185,900
	TOTAL AVAILABLE FOR APPROPR.	3,466,247	2,925,818	3,170,900
	EXPENDITURES:			
	Transfer to General Fund	243,900	0	0
	Capital Outlay	1,052,866	739,918	985,000
	TOTAL EXPENDITURES	1,296,766	739,918	985,000
	Ending Fund Balance	2,169,479	2,185,900	2,185,900

OTHER FUNDS: MUNICIPAL BUILDING AUTHORITY

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	0	0	0
	Appropriation from Fund Balance	0	0	0
	TOTAL REVENUE	0	0	0
	EXPENDITURES:			
	Depreciation	20,000	0	0
	TOTAL EXPENDITURES	20,000	0	0

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

OTHER FUNDS: GOVERNMENT IMMUNITY FUND

FORM 2

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	0	0	0
	TOTAL REVENUE	0	0	0
	Begining Fund Balance	21,878	0	0
	TOTAL AVAILABLE FOR APPROPR.	21,878	0	0
	EXPENDITURES:			
	Claims Against the City	1,820	0	0
	TOTAL EXPENDITURES	1,820	0	0
	Ending Fund Balance	20,058	0	0

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

ENTERPRISE FUND: WATER, SEWER, SANITARY SEWER, GARBAGE FUNDS

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	2,433,454	2,567,118	2,614,040
	Interest Earned - Services	11,780	22,432	15,755
	Impact Fees	217,459	280,870	245,000
	Interest Earned - Impact Fees	1,178	2,367	0
	Misc.	53,231	79,927	80,933
	TOTAL OPERATING REVENUE	2,717,102	2,952,714	2,955,728
	OPERATING EXPENSES:			
	Personnel Services	599,693	575,765	646,433
	Contractual Services	1,083,135	1,149,703	1,177,811
	Material and Supplies	99,160	336,696	601,451
	Depreciation	151,260	205,000	205,000
	Other			
	TOTAL OPERATING EXPENSE	1,933,248	2,267,164	2,630,695
	OPERATING INCOME (LOSS)	783,854	685,550	325,033
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Transfer in Storm Fund - Storm CIP	(116)	0	0
	Transfer in Sewer Fund - Sewer Fund CIP	48,811	0	0
	Transfer to Storm CIP - Storm Fund	0	0	0
	Charge for service G/F - Water fund	112,351	116,640	116,640
	Charge for service G/F - Sewer fund	128,993	152,640	160,272
	Charge for service G/F - Storm fund	96,324	119,000	124,950
	Charge for service G/F - Garbage fund	40,724	66,000	74,580
	Appropriation of Fund Balance	0	0	0
	Subtotal of non-operating items	(329,697)	(454,280)	(476,442)
	NET INCOME (LOSS)	454,157	231,270	(151,409)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)	454,157	231,270	(151,409)
	Plus: Depreciation	151,260	205,000	205,000
	Less: Major Improvements & Capital Outlay	(52,601)	(168,249)	(275,000)
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	552,816	268,021	(221,409)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	1,367,877	1,920,693	2,188,714
	Invest. & Other Curr. Assets to be Converted			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	1,920,693	2,188,714	1,967,305

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

IMPACT FEE FUND: WATER, SEWER, STORM SEWER

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Impact Fees	217,459	0	0
	Interest Earned	1,178	0	0
	TOTAL REVENUES & OTHER SOURCES	218,637	0	0
	EXPENDITURES:			
	Contractual Services	35,000	0	0
	OTHER USES:			
	Transfer to Water CIP - Water Impact	0	0	0
	Transfer to Storm Sewer CIP - Storm Sewer Imp.	0	0	0
	Budgeted Increase in Fund Balance	183,637	0	0
	TOTAL EXPENDITURES & OTHER USES	218,637	0	0

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

CAPITAL PROJECTS FUND-CITY HALL PROJECT

FORM 4

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest	74,607	2,901	0
	Transfer in from General Fund	0	0	0
	Transfer in - Class 'c' Fund Balance	0	0	0
	Transfer in from CIP - General Fund	0	0	0
	Miscellaneous	0	0	0
	Bond Proceeds	0	0	0
	Bond Premium	0	0	0
	TOTAL REVENUE	74,607	2,901	0
	Beginning Fund Balance	8,344,988	830,532	0
	TOTAL AVAILABLE FOR APPROPR.	8,419,595	833,433	0
	EXPENDITURES:			
	Capital Outlay	7,589,064	916,415	0
	Transfer to RDA fund	0	0	0
	TOTAL EXPENDITURES	7,589,064	916,415	0
	Ending Fund Balance	830,532	(82,982)	0

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

SPECIAL REVENUE FUND - SOUTH OGDEN DAYS

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Sponsorships	18,750	23,000	22,030
	Entrance Fees	19,487	21,322	15,570
	OTHER SOURCES:			
	Transfer in from General Fund	20,000	25,000	25,000
	TOTAL REVENUES & OTHER SOURCES	58,237	69,322	62,600
	EXPENDITURES:			
	Entertainment	21,500	25,671	29,000
	Fireworks	8,000	16,959	0
	Materials, Supplies, & Miscellaneous	33,839	29,586	33,600
	OTHER USES:			
	Budgeted increase (decrease) in fund bal	0	0	0
	TOTAL EXPENDITURES & OTHER USES	63,339	72,216	62,600

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

SPECIAL REVENUE FUND - AMBULANCE FUND

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Ambulance Fees	373,721	302,899	332,000
	OTHER SOURCES:			
	State Grants	0	0	0
	TOTAL REVENUES & OTHER SOURCES	373,721	302,899	332,000
	EXPENDITURES:			
	Personnel	191,995	204,802	219,885
	Contract Services	0	0	0
	Materials, Supplies, & Miscellaneous	56,139	40,082	52,310
	OTHER USES:			
	Charge for services - General Fund	20,000	53,527	56,203
	Budgeted increase (decrease) in fund bal	105,587	4,488	3,602
	TOTAL EXPENDITURES & OTHER USES	373,721	302,899	332,000

SOUTH OGDEN CITY
Governmental Unit

2006-2007
Fiscal Year

DEBT SERVICE FUND

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfer in from General Fund	772,785	713,595	708,969
	Transfer in from RDA	100,000	100,000	100,000
	TOTAL REVENUES:	872,785	813,595	808,969
	Beginning Fund Balance	0	69,674	68,429
	TOTAL AVAILABLE FOR APPROPR.:	872,785	883,269	877,398
	EXPENDITURES:			
	Administrative & Professional	1,650	1,650	0
	Bond Payment - Principal	325,000	350,000	355,000
	Interest on Bonds	476,461	463,190	453,969
	TOTAL EXPENDITURES:	803,111	814,840	808,969
	ENDING FUND BALANCE:	69,674	68,429	68,429



South Ogden City

George Garwood Jr
Mayor

J. Scott Darrington
City Manager

July 24, 2006

Richard Moon
State Auditor's Office
P.O. Box 142310
Salt Lake City, UT 84114-2310

Dear Richard,

Enclosed you will find a copy of South Ogden City's 2006-2007 Budget.

Per your recommendations from the 2005-2006 report there have been a number of changes made. For example:

- The water, sewer & storm sewer impact fees are being accounted for in the enterprise fund information
- The traffic & park impact fees are being accounted for in the capital projects information
- The water, sewer, & storm drain capital projects funds are being incorporated within the enterprise fund information
- The Municipal Building Authority Fund has been eliminated
- The Government Immunity Fund has been eliminated
- The City Hall Capital Project Fund is being closed out as of June 30, 2006
- The RDA (Redevelopment Agency) is now called the Community Development & Renewal Agency

However, most of these changes impact the 2005-2006 and 2006-2007 budgets, the 2004-2005 actual numbers are presented in the manner in which South Ogden City prepared the report at that point in time.

If you have any questions, please let me know.

Respectfully,

Steve Liebersbach
South Ogden City
Administrative Services Director
801-622-2703